

IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

COURT ORDER NO. 2026 – 5

IN THE MATTER OF TRANSFERRING FUNDS FROM COUNTY GENERAL FUND (1000) TO THE EMPLOYEE LIABILITY FUND (1805)

NOW on this 7th day of January 2026, a day on which this Court deems to be in session, comes for consideration of the transfer of funds from County General Fund (1000) to Employee Liability Fund (1805) for the purpose of keeping a balance of \$500,000.00 in this fund.

NOW THEREFORE, it is the order of this Court that:

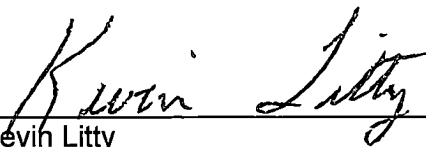
Section 1: The County Treasurer initiates the following transfer of funds:

\$ 22,386.75 from (1000) County General Fund to (1805) Employee Liability Fund

Section 2: The County Clerk shall initiate the following Adjustment to the budget by the following Adjusting Journal Entry:

DR 1000.8888.9994 (Transfers Out Employee Liability Fund) \$22,386.75
CR 1000.9910 (AP Cash) \$22,386.75

The Clerk of this Court shall docket this copy and cause a copy of this order and the supporting documentation to remain on file for public inspection.



Kevin Litty
Baxter County Judge



C20260005 File Type
FILED FOR RECORD ORDER COUNTY
BY: LISA PEMBERTON
01-07-2026 12:51:21 PM
CANDA REESE
BAXTER CO, AR CIRCUIT CLERK

BAXTER COUNTY Treasurer
Summary of Treasury Account Balances
Treasury's Accounts
26-01 to 26-01
01/01/2026 - 01/31/2026

Posted on/Before 01/07/2026 (a)

<u>Fund</u>	<u>Begin Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>End Balance</u>
1000-COUNTY GENERAL	4,404,426.48	52,363.28	-41,665.34	4,415,124.42
1001-GENERAL RESERVE FUND	1,914,168.04	0.00	0.00	1,914,168.04
1003-COUNTY GENERAL INVES	5,530,676.06	0.00	0.00	5,530,676.06
1004-COUNTY GENERAL INVES	5,746,983.67	0.00	0.00	5,746,983.67
1800-ANIMAL CONTROL/SHELT	156,565.61	0.00	-154.55	156,411.06
1803-AVIATION RESERVE FUN	91,473.92	0.00	0.00	91,473.92
1805-EMPLOYEE LIABILITY F	477,613.25	0.00	0.00	477,613.25
1900-E-WASTE GRANT FUND	4,539.41	0.00	0.00	4,539.41
2000-ROAD AND BRIDGE	1,859,131.15	432.64	-1,022.27	1,858,541.52
2003-ADD'L MOTOR FUEL TAX	102,698.01	0.00	0.00	102,698.01
3000-TREASURER'S AUTOMATI	321,941.56	0.00	0.00	321,941.56
3001-COLLECTOR'S AUTOMATI	1,030,231.47	0.00	-3,764.79	1,026,466.68
3002-CIRCUIT COURT AUTOMA	275,269.46	944.75	-18.90	276,195.31
3004-ASSESSOR'S AMENDMENT	121,968.64	0.00	0.00	121,968.64
3006-RECORDER'S COST FUND	829,877.71	0.00	0.00	829,877.71
3008-BAXTER COUNTY LIBRAR	0.00	141.95	-2.84	139.11
3010-COUNTY CLERK'S COST	6,591.73			6,591.73
3012-CHILD SUPPORT COST F	60,499.76			60,499.76
3016-BREATHALYZER FUND	13,989.93		0.*	14,079.93
3017-SPECIAL JAIL FEES	27,345.15			33,549.15
3018-COUNTY DETENTION FAC	10,728.91			11,622.97
3019-BOATING SAFETY FUND	80,407.38	500,000.00+		80,407.38
3020-EMERGENCY 911 FUND	119,068.26	477,613.25-		118,392.47
3024-PUBLIC DEFENDER FUND	52,477.49	22,386.75*		52,477.49
3028-DRUG COURT FUND	10,285.01			10,285.01
3031-JUVENILE PROBATION F	140,788.60			140,788.60
3037-BAXTER COUNTY AIRPOR	320,136.79			328,438.72
3039-CIRCUIT CLERKS COMMI	24,858.44		0.*	24,858.44
3042-ASSESSOR'S LATE ASSE	19,216.35			19,216.35
3045-DISTRICT COURT DWI F	1,186.39			1,511.39
3048-ADULT DRUG COURT (OP	15,794.39			15,794.39
3400-SHERIFF'S PROJECTS	788.39			2,677.89
3401-JAIL MAINTENANCE & O	1,236,286.32			1,213,005.18
3410-DRUG ENFORCEMENT FUN	16,807.70			16,897.70
3411-K-9 FUND	33,738.76			33,738.76
3504-eCrash/eCite System	-12,481.62			-12,481.62
3505-BJA/DOJ FY21 14TH J	-7,000.00			-7,000.00
3507-CASEY HOUSE RESTORAT	96,548.72	0.00	0.00	96,548.72
3537-AIRPORT GRANTS FUND	-95,169.09	7,552.44	0.00	-87,616.65
4800-ECONOMIC DEVELOPMENT	50,135.95	0.00	0.00	50,135.95
4801-CORONER'S BUILDING F	549,211.94	0.00	0.00	549,211.94
6000-TREASURER'S COMMISSI	332,233.12	611.04	-22.48	332,821.68
6002-COLLECTOR'S UNAPPORT	4,992.71	0.00	0.00	4,992.71
6003-PROPERTY TAX RELIEF	506.62	0.00	0.00	506.62
6008-COMMISSIONER OF STAT	0.00	5,951.93	-5,951.93	0.00
6009-LAW LIBRARY	11,992.26	0.00	0.00	11,992.26

Prepared by: Cyndi MuellerFunds : 1000-8001
 TR.ACCT.BAL (sum)

Printed 10:09:22 07 JAN 2026

ORDINANCE NO. 2025 - 43

BE IT ENACTED BY THE QUORUM COURT OF BAXTER COUNTY, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE TO AMEND ORDINANCE NO. 2022-11: "AN ORDINANCE TO ESTABLISH AN EMPLOYEE LIABILITY FUND"; AND TO AUTHORIZE THE COUNTY TREASURER TO REPLENISH THE EMPLOYEE LIABILITY FUND AS NEEDED.

Article 1. Affirmation. Ordinance No. 2022-11 established an Employee Liability Fund in the amount of \$1,000,000.00 needs to be amended to allow the County Treasurer to replenish the fund as needed to maintain a balance of \$500,000.00. The current balance of the fund is \$264,000.00 and needs to be replenished on a regular basis to properly account for and control all employee liabilities.

Article 2. Appropriation: The Quorum Court hereby authorizes the County Treasurer to replenish the Employee Liability Fund #1805 as needed to maintain a \$500,000.00 balance.

Article 3. Effective Date: This ordinance shall be effective immediately upon its passage by the quorum court.

APPROVED:

Kevin Litty
KEVIN LITTY, COUNTY JUDGE
Date Signed: 9-2-25

ATTEST:

Canda Reese
CANDA J. REESE, COUNTY CLERK
SPONSOR: Budget Committee
Date Adopted: 9-2-2025
Votes: For: 10 Against: 0
Abstain: 0 Present: 0 Absent: 1



F202500583
BAXTER CO, AR FEE \$0.00
PRESENTED: 09-03-2025 12:51:58 PM
RECORDED: 09-03-2025 12:51:58 PM
CANDA REESE
CIRCUIT CLERK
BY: LISA PEMBERTON
DEPUTY

ORDINANCE
1 Page

ORDINANCE NO. 2022 - 11

BE IT ENACTED BY THE QUORUM COURT OF BAXTER COUNTY, STATE OF ARKANSAS,
AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE TO ESTABLISH AN EMPLOYEE LIABILITY FUND


Article 1. Affirmation. It comes before this Court that there is a need to establish an Employee Liability Fund on the books of the county to recognize and affirm the need for such a fund to properly account for and control all employee liabilities.

Article 2. Establishment of Fund. There is hereby created on the books of the Baxter County Treasurer an Employee Liability Fund with a fund number of 1805 as assigned by Arkansas Legislative Audit.

Article 3. Operation of Fund. The Employee Liability Fund is subject to all the normal county budgeting, appropriation and expenditure regulations of Arkansas Code Annotated, Title 14 and the County Financial Management System implemented in accordance with § 14-21-101. Proper records and documentation must be maintained for audit purposes.


Section 1. The Quorum Court authorizes the County Treasurer to transfer \$1,000,000.00 from County General Fund #1000 to Fund #1805 Employee Liability Fund.

APPROVED:



MICKEY D. RENDERGRASS, COUNTY JUDGE
Date Signed: 02/08/2022

ATTEST:



CANDA J. REESE, COUNTY CLERK
SPONSOR: Baxter County Budget Committee
Date Adopted: 02/08/2022
Votes: For: 10 Against: 0
Abstain: 0 Present: 10 Absent: 0



F202200014
BAXTER CO, AR FEE \$0.00
PRESENTED: 02-09-2022 02:44:24 PM
RECORDED: 02-09-2022 02:44:24 PM
CANDA REESE
COUNTY AND CIRCUIT CLERK
BY: AMANDA SCHILLING
DEPUTY

ORDINANCE
1 Page

B. Harris

Baxter County
 Summary Statement of Operation
 Expenditures
 26-01 to 26-01
 01/01/2026 - 01/31/2026
 1000 COUNTY GENERAL

Posted on or Before 01/07/2026

Account Description	01/01 - 01/31		Year to Date		% Used	
	Orig Budget	Amend Budget	Trans	Enc	Balance	Used
1000.8888 TRANSFERS OUT						
9992 TRANS. OUT - ANIMAL CT	150,000.00	0.00	0.00	0.00	150,000.00	0.00
9993 TRANSFERS OUT - 911	250,000.00	0.00	0.00	0.00	250,000.00	0.00
9994 TRANSFERS OUT - EMPLOY	500,000.00	0.00	0.00	0.00	500,000.00	0.00
Sub Total Transfers Out	900,000.00	0.00	0.00	0.00	900,000.00	0.00
Dept Total * TRANSFERS OUT	900,000.00	0.00	0.00	0.00	900,000.00	0.00